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[Third Party Communication:

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From: [REDACTED]

Sent: Thursday, April 02, 2015 10:10:39 AM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: Disclosure & TEFRA question

The information can be disclosed both because partnership return information can be disclosed to any partner under section 6103(e) and because, once a TEFRA audit begins, partner information can be disclosed to other partners under section 6103(h)(4)(A) and *Abelein v. U.S.*, 323 F.3d 1210 (9th Cir, 2003)